OFFICE OF THE SENIOR VICE PRESIDENT AND GENERAL COUNSEL

July 1, 1983

Mr. Hans G. Storr, Treasurer The Council For Tobacco Research-U.S.A., Inc. 110 East 59th Street New York, New York 10022

Dear Mr. Storr:

Reference is made to your letter of June 21, 1983, requesting payment of American Brands' first installment of 1983 dues. Enclosed herewith is the Company's check in the amount of \$75,007.13 representing its share of the first installment of dues for 1983.

Very truly yours,

Arnold Henson Senior Vice President and General Counsel

AH:JC Enclosure